



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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**PART I**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

**NOTIFICATION**

The 15th October, 2020

**No.19-Leg./2020.-** The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 6th day of October, 2020, is hereby published for general information:-

**THE PUNJAB GOODS AND SERVICES TAX (SECOND  
AMENDMENT) ACT, 2020**

**(Punjab Act No. 16 of 2020)**

AN

ACT

further to amend the Punjab Goods and Services Tax Act, 2017.

BE it enacted by the Legislature of the State of Punjab in the Seventy-first Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Goods and Services Tax (Second Amendment) Act, 2020. Short title and commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government of Punjab may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2, in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:— Amendment in section 2 of Punjab Act 5 of 2017.

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

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3. In the principal Act, in section 10, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted. Amendment in section 10 of Punjab Act 5 of 2017.
4. In the principal Act, in section 16, in sub-section (4), the words “invoice relating to such” shall be omitted. Amendment in section 16 of Punjab Act 5 of 2017.
5. In the principal Act, in section 29, in sub-section (1), for clause (c), the following clause shall be substituted, namely:— Amendment in section 29 of Punjab Act 5 of 2017.  
“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.
6. In the principal Act, in section 30, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:— Amendment in section 30 of Punjab Act 5 of 2017.  
“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—  
(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;  
(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.
7. In the principal Act, in section 31, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:— Amendment in section 31 of Punjab Act 5 of 2017.  
“Provided that the Government may, on the recommendations of the Council, by notification,—  
(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner, as may be prescribed;  
(b) subject to the condition mentioned therein, specify the categories of services in respect of which,—  
(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or  
(ii) tax invoice may not be issued.”.

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|------|---|-----------------|
| 8.   | In the principal Act, in section 51,—   | Amendment in    |
| (a)  | for sub-section (3), the following sub-section shall be substituted, namely:—   | section 51 of   |
|      | “(3) A certificate of tax deduction at source shall be issued in such form and in such manner, as may be prescribed.”; and  | Punjab Act 5 of |
|      | (b) sub-section (4) shall be omitted.   | 2017.           |
| 9.   | In the principal Act, in section 122, after sub-section (1), the following sub-section shall be inserted, namely:—  | Amendment in    |
|      | “(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”. | section 122 of  |
|      |   | Punjab Act 5 of |
|      |   | 2017.           |
| 10.  | In the principal Act, in section 132, in sub-section (1),—  | Amendment in    |
| (i)  | for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;   | section 132 of  |
| (ii) | for clause (c), the following clause shall be substituted, namely:—   | Punjab Act 5 of |
|      | “(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;   | 2017.           |
|      | (iii) in clause (e), the sign and words “, fraudulently avails input tax credit” shall be omitted.  |                 |
| 11.  | In the principal Act, in section 140, with effect from the 1st day of July, 2017,—  | Amendment in    |
| (a)  | in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;   | section 140 of  |
| (b)  | in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;  | Punjab Act 5 of |
|      |   | 2017.           |

- (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
- (d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner, as may be prescribed” shall be substituted and shall be deemed to have been substituted; and
- (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner, as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted.

12. In the principal Act, after section 168, the following section shall be inserted, namely:-

Insertion of  
section 168A of  
Punjab Act 5 of  
2017.

"168A. (1) Notwithstanding anything contained in this Act, the Power of Government may, on the recommendations of the Government to Council, by notification, extend the time limit to extend time limit in, or prescribed or notified under this Act in respect of special in special circumstances. actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*—For the purposes of this section, the expression "*force majeure*" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

13. In the principal Act, in section 172, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment in  
section 172 of  
Punjab Act 5 of  
2017.

14. In the principal Act, in Schedule II, in paragraph 4, the words and sign “whether or not for a consideration,” at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

Amendment in Schedule II of Punjab Act 5 of 2017.

15. (1) Notwithstanding anything contained in the Government of Punjab, Department of Excise and Taxation, notification No.S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, issued on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017,—

Retrospective exemption from or levy or collection of state tax in certain cases.

- (i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
  - (ii) state tax at the rate of six per cent, shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).
- (2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

16. (1) In the Government of Punjab, Department of Excise Taxation, notification No. S.O.18/P.A.5/2017/S.11/2017 dated the 30th June, 2017, issued on the recommendations of the Council, under sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall be deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:—

Amendment of notification No. S.O.18/P.A.5/2017/S.11/2017 dated the 30th June, 2017 issued under sub section (1) of section 11 of Punjab Act 5 of 2017, retrospectively.

(1)	(2)	(3)
"103A	26	Uranium Ore Concentrate

(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the State Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

**S.K. AGGARWAL,**  
Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.